

Form F-66 (IA-2) (6-11-2014)				
<div>STATE OF IOWA</div> <div>2014</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2014</div> <div>CITY OF WATERLOO, IOWA</div> <div>DUE: December 1, 2014</div>		<div>16200701000000</div> <div>CHIEF FINANCIAL OFFICER</div> <div>715 MULBERRY STREET</div> <div>WATERLOO, IA 50703</div> <div>(Please correct any error in name, address, and ZIP Code)</div>		
WHEN COMPLETED, PLEASE RETURN TO	Mary Mosiman, CPA Auditor of State State Capitol Building Des Moines, IA 50319-0004	NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.		
ALL FUNDS				
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	39,763,526		39,763,526	39,993,210
Less: Uncollected property taxes-levy year	0		0	0
Net current property taxes	39,763,526		39,763,526	39,993,210
Delinquent property taxes	(72,698)		-72,698	0
TIF revenues	6,233,647		6,233,647	6,617,844
Other city taxes	16,688,546	0	16,688,546	16,442,960
Licenses and permits	1,342,629	550	1,343,179	1,137,036
Use of money and property	1,382,690	24,116	1,406,806	1,271,800
Intergovernmental	25,512,548	369,638	25,882,186	38,467,733
Charges for fees and service	6,933,701	16,393,295	23,326,996	23,950,747
Special assessments	227,243	0	227,243	174,000
Miscellaneous	7,736,485	15,054	7,751,539	7,148,497
Other financing sources	38,981,740	3,363,669	42,345,409	43,208,022
Total revenues and other sources	144,730,057	20,166,322	164,896,379	178,411,849
Expenditures and Other Financing Uses				
Public safety	30,844,491	0	30,844,491	31,422,170
Public works	26,324,108	0	26,324,108	28,760,480
Health and social services	364,983	0	364,983	406,630
Culture and recreation	9,728,169	0	9,728,169	10,807,435
Community and economic development	12,822,005	0	12,822,005	14,776,433
General government	3,484,271	0	3,484,271	5,836,368
Debt service	25,999,792	0	25,999,792	26,762,914
Capital projects	19,647,962	0	19,647,962	30,479,065
Total governmental activities expenditures	129,215,781	0	129,215,781	149,251,495
Business type activities	0	16,321,304	16,321,304	18,506,733
Total ALL expenditures	129,215,781	16,321,304	145,537,085	167,758,228
Other financing uses, including transfers out	11,894,262	6,346,783	18,241,045	18,536,397
Total ALL expenditures/And other financing uses	141,110,043	22,668,087	163,778,130	186,294,625
Excess revenues and other sources over (Under) Expenditures/And other financing uses	3,620,014	-2,501,765	1,118,249	-7,882,776
Beginning fund balance July 1, 2013	60,479,667	25,252,374	85,732,041	85,732,041
Ending fund balance June 30, 2014	64,099,681	22,750,609	86,850,290	77,849,265
Note - These balances do not include \$ 0 held in non-budgeted internal service funds; \$ 0 held in Pension Trust Funds; \$ 0 held in Private Purpose Trust funds and \$ 14,287 held in agency funds which were not budgeted and are not available for city operations.				
Indebtedness at June 30, 2014	Amount - Omit cents	Indebtedness at June 30, 2014	Amount - Omit cents	
General obligation debt	\$ 91,149,757	Other long-term debt	\$ 0	
Revenue debt	\$ 3,035,000	Short-term debt	\$ 0	
TIF Revenue debt	\$ 1,869,549			
		General obligation debt limit	\$ 188,201,559	
CERTIFICATION				
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF				
Signature of city clerk		Date Published/Posted	Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
		11/25/2014		
Printed name of city clerk	Telephone	Area Code	Number	Extension
Suzy Schares, CMC, City Clerk	→	319	291-4323	
Signature of Mayor or other City official (Name and Title)			Date signed	
			11/26/2014	
PLEASE PUBLISH THIS PAGE ONLY				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014				CITY OF WATERLOO			<div><input type="checkbox"/> GAAP</div> <div><input checked="" type="checkbox"/> NON-GAAP = CASH BASIS</div> <div>Indicate by entering an X in the appropriate box on this sheet ONLY</div>				
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES											1
2	Taxes levied on property	21,067,446	11,212,170		7,483,910	0	0	39,763,526			39,763,526	2
3	Less: Uncollected property taxes - Levy year		0		0	0	0	0			0	3
4	Net current property taxes	21,067,446	11,212,170		7,483,910	0	0	39,763,526		T01	39,763,526	4
5	Delinquent property taxes	-40,935	-20,981		-10,782	0	0	-72,698		T01	-72,698	5
6	Total property tax	21,026,511	11,191,189		7,473,128	0	0	39,690,828			39,690,828	6
7	TIF revenues			6,233,647				6,233,647		T01	6,233,647	7
	Other city taxes											
8	Utility tax replacement excise taxes	851,049	455,248	0	281,397	0	0	1,587,694		T15	1,587,694	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	2,464,817	0	0	0	0	0	2,464,817	0	T15	2,464,817	9
10	Parimutuel wager tax	0	0	0	0	0	0	0	0	C30	0	10
11	Gaming wager tax	1,273,090	0	0	0	0	0	1,273,090	0	C30	1,273,090	11
12	Mobile home tax	39,405	21,232	0	13,048	0	0	73,685	0	T19	73,685	12
13	Hotel/motel tax	1,188,080	0	0	0	0	0	1,188,080	0	T19	1,188,080	13
14	Other local option taxes	0	10,101,180	0	0	0	0	10,101,180	0	T09	10,101,180	14
15	TOTAL OTHER CITY TAXES	5,816,441	10,577,660	0	294,445	0	0	16,688,546	0		16,688,546	15
16	Section B - LICENSES AND PERMITS	1,326,715	15,914	0	0	0	0	1,342,629	550	T29	1,343,179	16
17	Section C - USE OF MONEY AND PROPERTY											17
18	Interest	43,835	27,821	8,335	11,044	17,681	0	108,716	24,116	U20	132,832	18
19	Rents and royalties	1,006,857	194,879	0	63,938	0	0	1,265,674	0	U40	1,265,674	19
20	Other miscellaneous use of money and property	8,300	0	0	0	0	0	8,300	0	U20	8,300	20
21		0	0	0	0	0	0	0	0		0	21
22	TOTAL USE OF MONEY AND PROPERTY	1,058,992	222,700	8,335	74,982	17,681	0	1,382,690	24,116		1,406,806	22
23												23
24	Section D - INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											26
27	Federal grants	461,430	4,858,421	0	0	31,539	0	5,351,390	0	B89	5,351,390	27
28	Community development block grants	0	2,758,785	0	0	0	0	2,758,785	0	B50	2,758,785	28
29	Housing and urban development	120,500	4,920,734	0	86,364	0	0	5,127,598	0	B50	5,127,598	29
30	Public assistance grants	0	697,631	0	0	0	0	697,631	87,018	B79	784,649	30
31	Payment in lieu of taxes	0	0	0	0	0	0	0	0	B30	0	31
32		0	0	0	0	0	0	0	0		0	32
33	Total Federal grants and reimbursements	581,930	13,235,571	0	86,364	31,539	0	13,935,404	87,018		14,022,422	33
34												34
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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF WATERLOO			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		6,830,595					6,830,595		C46	6,830,595	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants	45,329	0	0	0	41,000	0	86,329	0	C89	86,329	49
50	Iowa Department of Transportation	0	1,390,969	0	0	20,000	0	1,410,969	0	C89	1,410,969	50
51	Iowa Department of Natural Resources	7,293	17,190	0	0	0	0	24,483	0	C89	24,483	51
52	Iowa Department of Economic Development	0	2,086,675	0	0	0	0	2,086,675	0	C89	2,086,675	52
53	CEBA grants	0	0	0	0	0	0	0	0	C89	0	53
54	Substance Abuse Grants	326,071	0	0	0	0	0	326,071	0	C89	326,071	54
55	State share - Public Assistance Grants	0	85,041	0	0	0	0	85,041	8,996		94,037	55
56	State share - Beer/Liquor	104,398	0	0	0	0	0	104,398	0		104,398	56
57		0	0	0	0	0	0	0	0		0	57
58		0	0	0	0	0	0	0	0		0	58
59		0	0	0	0	0	0	0	0		0	59
60	Total state	483,091	10,410,470	0	0	61,000	0	10,954,561	8,996		10,963,557	60
61												61
62	Local grants and reimbursements											62
63	County contributions	17,795	0	0	0	0	0	17,795	0		17,795	63
64	Library service	61,296	0	0	0	0	0	61,296	0	D89	61,296	64
65	Township contributions	35,750	0	0	0	0	0	35,750	0	D89	35,750	65
66	Fire/EMT service	0	0	0	0	0	0	0		D89	0	66
67	Local government reimbursements	291,443	216,299	0	0	0	0	507,742	273,624	D89	781,366	67
68		0	0	0	0	0	0	0	0		0	68
69		0	0	0	0	0	0	0	0		0	69
70	Total local grants and reimbursements	406,284	216,299	0	0	0	0	622,583	273,624		896,207	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	1,471,305	23,862,340	0	86,364	92,539	0	25,512,548	369,638		25,882,186	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water	0	0	0	0	0	0	0	0	A91	0	73
74	Sewer	0	0	0	0	0	0	0	12,839,228	A8Ø	12,839,228	74
75	Electric	0	0	0	0	0	0	0	0	A92	0	75
76	Gas	0	0	0	0	0	0	0	0	A93	0	76
77	Parking	548,263	0	0	0	0	0	548,263	0	A6Ø	548,263	77
78	Airport	191,899	95,458	0	0	0	0	287,357	0	AØ1	287,357	78
79	Landfill/garbage	0	0	0	0	0	0	0	3,554,067	A81	3,554,067	79
80	Hospital	0	0	0	0	0	0	0	0	A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued				CITY OF WATERLOO			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
	Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
	81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
	82	Transit	0	0	0	0	0	0	0	0	A94	0	82
	83	Cable TV	0	0	0	0	0	0	0	0	T15	0	83
	84	Internet	0	0	0	0	0	0	0	0	A03	0	84
	85	Telephone	0	0	0	0	0	0	0	0	A03	0	85
	86	Housing authority	0	0	0	0	0	0	0	0	A50	0	86
	87	Storm water	0	0	0	0	0	0	0	0	A80	0	87
	88	Other:											88
	89	Nursing home	0	0	0	0	0	0	0	0	A89	0	89
	90	Police service fees	134,285	0	0	0	0	0	134,285	0	A89	134,285	90
	91	Prisoner care	0	0	0	0	0	0	0	0	A89	0	91
	92	Fire service charges	181,122	0	0	0	0	0	181,122	0	A89	181,122	92
	93	Ambulance charges	1,783,081	0	0	0	0	0	1,783,081	0	A89	1,783,081	93
	94	Sidewalk street repair charges	60,065	0	0	0	0	0	60,065	0	A44	60,065	94
	95	Housing and urban renewal charges	0	104,051	0	0	0	0	104,051	0	A50	104,051	95
	96	River port and terminal fees	0	0	0	0	0	0	0	0	A87	0	96
	97	Public scales	0	0	0	0	0	0	0	0	A89	0	97
	98	Cemetery charges	0	0	0	0	0	0	0	0	A03	0	98
	99	Library charges	106,602	0	0	0	0	0	106,602	0	A89	106,602	99
	100	Park, recreation, and cultural charges	2,742,527	0	0	0	0	0	2,742,527	0	A61	2,742,527	100
	101	Animal control charges	8,765	0	0	0	0	0	8,765	0	A89	8,765	101
	102	Other charges - <i>Specify</i>	0	0	0	0	0	0	0	0		0	102
	103	Service charges - Planning, Engineering, Traffic, Street	877,451	100,132	0	0	0	0	977,583	0		977,583	103
	104	TOTAL CHARGES FOR SERVICE	6,634,060	299,641	0	0	0	0	6,933,701	16,393,295		23,326,996	104
	105												105
	106	Section F - SPECIAL ASSESSMENTS	227,243	0	0	0	0	0	227,243	0	U01	227,243	106
	107	Section G - MISCELLANEOUS											107
	108	Contributions	281,354	100	0	0	987,219	0	1,268,673	0	U99	1,268,673	108
	109	Deposits and sales/fuel tax refunds	1,043,598	199,762	0	171,657	120,055	0	1,535,072	15,054	U99	1,550,126	109
	110	Sale of property and merchandise	0	0	0	0	0	0	0	0	U11	0	110
	111	Fines	252,917	0	0	0	0	0	252,917	0	U30	252,917	111
	112	Internal service charges	3,333,697	50,000	0	0	0	0	3,383,697	0	NR	3,383,697	112
	113	Other miscellaneous - <i>Specify</i>	0	0	0	0	0	0	0	0		0	113
	114	Black Hawk County Solid Waste Commission Equity Distributions	521,938	0	0	0	0	0	521,938	0		521,938	114
	115	Other	772,789	1,399	0	0	0	0	774,188	0		774,188	115
	116		0	0	0	0	0	0	0	0		0	116
	117		0	0	0	0	0	0	0	0		0	117
	118		0	0	0	0	0	0	0	0		0	118
	119		0	0	0	0	0	0	0	0		0	119
	120	TOTAL MISCELLANEOUS	6,206,293	251,261	0	171,657	1,107,274	0	7,736,485	15,054		7,751,539	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued				CITY OF WATERLOO			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS				
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	43,767,560	46,420,705	6,241,982	8,100,576	1,217,494	0	105,748,317	16,802,653		122,550,970	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales	45,435	195,296	0	0	0	0	240,731	5,040	NR	245,771	124
125	Proceeds of long-term debt <i>(Excluding TIF internal borrowing)</i>	0	0	0	8,822,900	11,677,064	0	20,499,964	3,358,629	NR	23,858,593	125
126	Proceeds of anticipatory warrants or other short-term debt	0	0	0	0	0	0	0	0	A89	0	126
127	<i>Regular transfers in and interfund loans</i>	7,256,096	0		6,793,981	265,555	0	14,315,632	0		14,315,632	127
128	<i>Internal TIF loans and transfers in</i>	88,500	0	88,500	2,432,414	1,315,999	0	3,925,413	0		3,925,413	128
129		0	0	0	0	0	0	0	0		0	129
130		0	0	0	0	0	0	0	0		0	130
131	TOTAL OTHER FINANCING SOURCES	7,390,031	195,296	88,500	18,049,295	13,258,618	0	38,981,740	3,363,669		42,345,409	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	51,157,591	46,616,001	6,330,482	26,149,871	14,476,112	0	144,730,057	20,166,322		164,896,379	132
133												133
134	Beginning fund balance July 1, 2013	22,027,019	16,354,441	2,312,708	1,146,041	18,639,458	0	60,479,667	25,252,374		85,732,041	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	73,184,610	62,970,442	8,643,190	27,295,912	33,115,570	0	205,209,724	45,418,696		250,628,420	136
137												137
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014			CITY OF WATERLOO			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	13,883,214	2,385,737	0	0	0	0	16,268,951		E62	16,268,951	2
3	Purchase of land and equipment	10,760	0	0	0	0	0	10,760		G62	10,760	3
4	Construction	0	0	0	0	0	0	0		F62	0	4
5	Jail — Current operation	0	0	0	0	0	0	0		E04	0	5
6	Purchase of land and equipment	0	0	0	0	0	0	0		G04	0	6
7	Construction	0	0	0	0	0	0	0		F04	0	7
8	Emergency management — Current operation	76,324	0	0	0	0	0	76,324		E89	76,324	8
9	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	9
10	Flood control — Current operation	0	0	0	0	0	0	0		E59	0	10
11	Purchase of land and equipment	0	0	0	0	0	0	0		G59	0	11
12	Construction	0	0	0	0	0	0	0		F59	0	12
13	Fire department — Current operation	9,517,188	2,009,522	0	0	0	0	11,526,710		E24	11,526,710	13
14	Purchase of land and equipment	0	0	0	0	0	0	0		G24	0	14
15	Construction	0	0	0	0	0	0	0		F24	0	15
16	Ambulance — Current operation	1,639,292	0	0	0	0	0	1,639,292		E32	1,639,292	16
17	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	17
18	Building inspections — Current operation	1,153,599	0	0	0	0	0	1,153,599		E66	1,153,599	18
19	Purchase of land and equipment	0	0	0	0	0	0	0		G66	0	19
20	Construction	0	0	0	0	0	0	0		F66	0	20
21	Miscellaneous protective services — Current operation	0	0	0	0	0	0	0		E66	0	21
22	Purchase of land and equipment	0	0	0	0	0	0	0		G66	0	22
23	Construction	0	0	0	0	0	0	0		F66	0	23
24	Animal control — Current operation	168,855	0	0	0	0	0	168,855		E32	168,855	24
25	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	25
26	Construction	0	0	0	0	0	0	0		F32	0	26
27	Other public safety — Current operation	0	0	0	0	0	0	0		E89	0	27
28	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	28
29		0	0	0	0	0	0	0			0	29
30		0	0	0	0	0	0	0			0	30
31		0	0	0	0	0	0	0			0	31
32		0	0	0	0	0	0	0			0	32
33		0	0	0	0	0	0	0			0	33
34		0	0	0	0	0	0	0			0	34
35		0	0	0	0	0	0	0			0	35
36		0	0	0	0	0	0	0			0	36
37		0	0	0	0	0	0	0			0	37
38		0	0	0	0	0	0	0			0	38
39		0	0	0	0	0	0	0			0	39
40	TOTAL PUBLIC SAFETY	26,449,232	4,395,259	0	0	0	0	30,844,491			30,844,491	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF WATERLOO			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	144	6,032,936	0	0	0	0	6,033,080		E44	6,033,080	42
43	Purchase of land and equipment	0	2,870	0	0	0	0	2,870		G44	2,870	43
44	Construction	115,029	9,115,327	0	0	0	0	9,230,356		F44	9,230,356	44
45	Parking meter and off-street — Current operation	404,716	0	0	0	0	0	404,716		E60	404,716	45
46	Purchase of land and equipment	0	0	0	0	0	0	0		G60	0	46
47	Construction	0	0	0	0	0	0	0		F60	0	47
48	Street lighting — Current operation	0	441,058	0	0	0	0	441,058		E44	441,058	48
49	Traffic control safety — Current operation	0	1,430,568	0	0	0	0	1,430,568		E44	1,430,568	49
50	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	50
51	Construction	0	0	0	0	0	0	0		F44	0	51
52	Snow removal — Current operation	0	1,522,946	0	0	0	0	1,522,946		E44	1,522,946	52
53	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	53
54	Highway engineering — Current operation	0	0	0	0	0	0	0		E44	0	54
55	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	55
56	Construction	0	0	0	0	0	0	0		F44	0	56
57	Street cleaning — Current operation	0	0	0	0	0	0	0		E81	0	57
58	Purchase of land and equipment	0	0	0	0	0	0	0		G81	0	58
59	Airport (if not an enterprise) — Current operation	875,104	114,403	0	0	0	0	989,507		E01	989,507	59
60	Purchase of land and equipment	0	0	0	0	0	0	0		G01	0	60
61	Construction	0	2,170,646	0	0	0	0	2,170,646		F01	2,170,646	61
62	Garbage (if not an enterprise) — Current operation	0	0	0	0	0	0	0		E81	0	62
63	Purchase of land and equipment	0	0	0	0	0	0	0		G81	0	63
64	Construction	0	0	0	0	0	0	0		F81	0	64
65	Other public works — Current operation	4,095,678	0	0	0	0	0	4,095,678		E89	4,095,678	65
66	Purchase of land and equipment	2,683	0	0	0	0	0	2,683		G89	2,683	66
67	Construction	0	0	0	0	0	0	0		F89	0	67
68		0	0	0	0	0	0	0			0	68
69		0	0	0	0	0	0	0			0	69
70		0	0	0	0	0	0	0			0	70
71		0	0	0	0	0	0	0			0	71
72		0	0	0	0	0	0	0			0	72
73		0	0	0	0	0	0	0			0	73
74		0	0	0	0	0	0	0			0	74
75		0	0	0	0	0	0	0			0	75
76		0	0	0	0	0	0	0			0	76
77		0	0	0	0	0	0	0			0	77
78		0	0	0	0	0	0	0			0	78
79		0	0	0	0	0	0	0			0	79
80	TOTAL PUBLIC WORKS	5,493,354	20,830,754	0	0	0	0	26,324,108			26,324,108	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF WATERLOO			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation	0	0	0	0	0	0	0		E79	0	82
83	Purchase of land and equipment	0	0	0	0	0	0	0		G79	0	83
84	City hospital — Current operation	0	0	0	0	0	0	0		E36	0	84
85	Purchase of land and equipment	0	0	0	0	0	0	0		G36	0	85
86	Construction	0	0	0	0	0	0	0		F36	0	86
87	Payments to private hospitals — Current operation	0	0	0	0	0	0	0		E36	0	87
88	Health regulation and inspections — Current operation	75,000	0	0	0	0	0	75,000		E32	75,000	88
89	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	89
90	Construction	0	0	0	0	0	0	0		F32	0	90
91	Water, air, and mosquito control — Current operation	0	0	0	0	0	0	0		E32	0	91
92	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	92
93	Construction	0	0	0	0	0	0	0		F32	0	93
94	Community mental health — Current operation	0	0	0	0	0	0	0		E32	0	94
95	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	95
96	Construction	0	0	0	0	0	0	0		F32	0	96
97	Other health and social services — Current operation	289,983	0	0	0	0	0	289,983		E79	289,983	97
98	Purchase of land and equipment	0	0	0	0	0	0	0		G79	0	98
99	Construction	0	0	0	0	0	0	0		F79	0	99
100		0	0	0	0	0	0	0			0	100
101		0	0	0	0	0	0	0			0	101
102		0	0	0	0	0	0	0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	364,983	0	0	0	0	0	364,983			364,983	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF WATERLOO					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	2,591,808	0	0	0	0	0	2,591,808		E52	2,591,808	122
123	Purchase of land and equipment	0	0	0	0	0	0	0		G52	0	123
124	Construction	0	0	0	0	0	0	0		F52	0	124
125	Museum, band, theater — Current operation	1,089,752	0	0	0	0	0	1,089,752		E61	1,089,752	125
126	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	126
127	Parks — Current operation	2,751,515	0	0	0	0	0	2,751,515		E61	2,751,515	127
128	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	128
129	Construction	40,600	0	0	0	0	0	40,600		F61	40,600	129
130	Recreation — Current operation	2,347,136	0	0	0	0	0	2,347,136		E61	2,347,136	130
131	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	131
132	Construction	0	0	0	0	0	0	0		F61	0	132
133	Cemetery — Current operation	60,000	0	0	0	0	0	60,000		E03	60,000	133
134	Purchase of land and equipment	0	0	0	0	0	0	0		G03	0	134
135	Community center, zoo, marina, and auditorium	847,358	0	0	0	0	0	847,358		E61	847,358	135
136	Other culture and recreation	0	0	0	0	0	0	0		E61	0	136
137	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	137
138	Construction	0	0	0	0	0	0	0		F61	0	138
139	TOTAL CULTURE AND RECREATION	9,728,169	0	0	0	0	0	9,728,169			9,728,169	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation	0	0	0	0	0	0	0		E89	0	141
142	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	142
143	Economic development — Current operation	940,929	0	0	0	0	0	940,929		E89	940,929	143
144	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	144
145	Housing and urban renewal — Current operation	5,000	8,750,729	0	0	0	0	8,755,729		E50	8,755,729	145
146	Purchase of land and equipment	0	0	0	0	0	0	0		G50	0	146
147	Construction	0	90,496	0	0	0	0	90,496		F50	90,496	147
148	Planning and zoning — Current operation	443,814	0	0	0	0	0	443,814		E29	443,814	148
149	Purchase of land and equipment	0	0	0	0	0	0	0		G29	0	149
150	Other community and economic development — Current operation	480,756	0	88,500	0	0	0	569,256		E89	569,256	150
151	Purchase of land and equipment	8,591	0	0	0	0	0	8,591		G89	8,591	151
152	Construction	0	0	0	0	0	0	0		F89	0	152
153	TIF Rebates	0	0	2,013,190	0	0	0	2,013,190		E89	2,013,190	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	1,879,090	8,841,225	2,101,690	0	0	0	12,822,005			12,822,005	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF WATERLOO			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	591,599	0	0	0	0	0	591,599		E29	591,599	160
161	Purchase of land and equipment	0	0	0	0	0	0	0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	1,174,610	0	0	0	0	0	1,174,610		E23	1,174,610	162
163	Purchase of land and equipment	0	0	0	0	0	0	0		G23	0	163
164	Elections — Current operation	0	0	0	0	0	0	0		E89	0	164
165	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	165
166	Legal services and city attorney — Current operation	301,429	0	0	0	0	0	301,429		E25	301,429	166
167	Purchase of land and equipment	0	0	0	0	0	0	0		G25	0	167
168	City hall and general buildings — Current operation	498,259	0	0	0	0	0	498,259		E31	498,259	168
169	Purchase of land and equipment	0	0	0	0	0	0	0		G31	0	169
170	Construction	0	0	0	0	0	0	0		F31	0	170
171	Tort liability — Current operation	1,332,703	0	0	0	0	0	1,332,703		E89	1,332,703	171
172	Other general government — Current operation	-445,440	31,111	0	0	0	0	-414,329		E89	-414,329	172
173	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	173
174		0	0	0	0	0	0	0			0	174
175		0	0	0	0	0	0	0			0	175
176	TOTAL GENERAL GOVERNMENT	3,453,160	31,111	0	0	0	0	3,484,271			3,484,271	176
177	Section G — DEBT SERVICE	0	278	0	25,999,514	0	0	25,999,792			25,999,792	177
178		0	0	0	0	0	0	0			0	178
179		0	0	0	0	0	0	0			0	179
180		0	0	0	0	0	0	0			0	180
181		0	0	0	0	0	0	0			0	181
182	TOTAL DEBT SERVICE	0	278	0	25,999,514	0	0	25,999,792			25,999,792	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	Infrastructure	0	4,929,207		0	2,104,443	0	7,033,650			7,033,650	184
185	Buildings & Improvements	0	758,433		0	6,317,503	0	7,075,936			7,075,936	185
186	Vehicles & Equipment	0	0		0	2,637,038	0	2,637,038			2,637,038	186
187	Subtotal Regular Capital Projects	0	5,687,640	0	0	11,058,984	0	16,746,624			16,746,624	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189	TIF Districts - Economic Development	0	4,812	0	0	2,896,526	0	2,901,338			2,901,338	189
190		0	0	0	0	0	0	0			0	190
191		0	0	0	0	0	0	0			0	191
192	Subtotal TIF Capital Projects	0	4,812	0	0	2,896,526	0	2,901,338			2,901,338	192
193	TOTAL CAPITAL PROJECTS	0	5,692,452	0	0	13,955,510	0	19,647,962			19,647,962	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	47,367,988	39,791,079	2,101,690	25,999,514	13,955,510	0	129,215,781			129,215,781	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF WATERLOO			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								0	E91	0	198
199	Purchase of land and equipment								0	G91	0	199
200	Construction								0	F91	0	200
201	Sewer and sewage disposal — Current operation							7,106,724		E80	7,106,724	201
202	Purchase of land and equipment							33,773		G80	33,773	202
203	Construction							1,260,839		F80	1,260,839	203
204	Electric — Current operation							0		E92	0	204
205	Purchase of land and equipment							0		G92	0	205
206	Construction							0		F92	0	206
207	Gas Utility — Current operation							0		E93	0	207
208	Purchase of land and equipment							0		G93	0	208
209	Construction							0		F93	0	209
210	Parking — Current operation							0		E60	0	210
211	Purchase of land and equipment							0		G60	0	211
212	Construction							0		F60	0	212
213	Airport — Current operation							0		E01	0	213
214	Purchase of land and equipment							0		G01	0	214
215	Construction							0		F01	0	215
216	Landfill/Garbage — Current operation							3,310,704		E81	3,310,704	216
217	Purchase of land and equipment							357,728		G81	357,728	217
218	Construction							0		F81	0	218
219	Hospital — Current operation							0		E36	0	219
220	Purchase of land and equipment							0		G36	0	220
221	Construction							0		F36	0	221
222	Transit — Current operation							0		E94	0	222
223	Purchase of land and equipment							0		G94	0	223
224	Construction							0		F94	0	224
225	Cable TV, telephone, Internet — Current operation							0		E03	0	225
226	Purchase of land and equipment							0		G03	0	226
227	Housing authority — Current operation							0		E50	0	227
228	Purchase of land and equipment							0		G50	0	228
229	Construction							0		F50	0	229
230	Storm water — Current operation							0		E80	0	230
231	Purchase of land and equipment							0		G80	0	231
232	Construction							0		F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF WATERLOO			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation								0	E89	0	238
239	Purchase of land and equipment								0	G89	0	239
240	Construction								0	F89	0	240
241												241
242	Enterprise Debt Service								1,292,813		1,292,813	242
243	Enterprise Capital Projects								2,958,723		2,958,723	243
244	Enterprise TIF Capital Projects								0		0	244
245	Internal service funds — <i>Specify</i>											245
246									0		0	246
247									0		0	247
248									0		0	248
249									0		0	249
250									0		0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								16,321,304		16,321,304	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	47,367,988	39,791,079	2,101,690	25,999,514	13,955,510	0	129,215,781	16,321,304		145,537,085	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	712,752	7,256,097		0		0	7,968,849	6,346,783		14,315,632	255
256	Internal TIF loans/repayments and transfers out	88,500	0	3,836,913	0	0	0	3,925,413	0		3,925,413	256
257		0	0	0	0	0	0	0	0		0	257
258	TOTAL OTHER FINANCING USES	801,252	7,256,097	3,836,913	0	0	0	11,894,262	6,346,783		18,241,045	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	48,169,240	47,047,176	5,938,603	25,999,514	13,955,510	0	141,110,043	22,668,087		163,778,130	259
260												260
261	Ending fund balance June 30, 2014:											261
262	Governmental:											262
263	Nonspendable	392,741	466,165	0	0	0	0	858,906			858,906	263
264	Restricted	8,769,801	16,675,322	2,273,198	1,296,398	20,601,701	0	49,616,420			49,616,420	264
265	Committed	36,595	0	0	0	0	0	36,595			36,595	265
266	Assigned	4,510,608	1,847,616	431,389	0	0	0	6,789,613			6,789,613	266
267	Unassigned	11,305,625	-3,065,837	0	0	-1,441,641	0	6,798,147			6,798,147	267
268	Total Governmental	25,015,370	15,923,266	2,704,587	1,296,398	19,160,060	0	64,099,681			64,099,681	268
269	Proprietary								22,750,609		22,750,609	269
270	Total ending fund balance June 30, 2014	25,015,370	15,923,266	2,704,587	1,296,398	19,160,060	0	64,099,681	22,750,609		86,850,290	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	73,184,610	62,970,442	8,643,190	27,295,912	33,115,570	0	205,209,724	45,418,696		250,628,420	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF WATERLOO

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments	Purpose	Amount paid to State
Correction.....	M05 \$ 0	Highways.....	L44 \$ 72,587
Health.....	M32 118,204	All other.....	L89 \$ 0
Highways.....	M44 0		
Transit subsidies.....	M94 1,374,394		
Libraries.....	M52 58,034		
Police protection.....	M62 193,907		
Sewerage.....	M80 0		
Sanitation.....	M81 0		
All other.....	M89 \$ 1,579,675		

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

	Amount - Omit cents
Total salaries and wages paid.....	200 \$ 32,516,668

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt

Purpose	Debt outstanding JULY 1, 2013 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2014						Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)			
1. Water utility	19U \$ 1,470,000	29U \$ 0	39U \$ 345,000	49U \$ 0	49U \$ 0	49U \$ 1,125,000	49U \$ 0	I91 \$ 57,923		
2. Sewer utility	19U 3,115,000	29U 0	39U 1,205,000	49U 0	49U 0	49U 1,910,000	49U 0	I89 54,402		
3. Electric utility	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I92 0		
4. Gas utility	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I93 0		
5. Transit-bus	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I94 0		
6. Industrial Revenue	19T 0	24T 0	34T 0	44T 0	44T 0	44T 0	44T 0	I89 0		
7. Mortgage revenue	19T 0	24T 0	34T 0	44T 0	44T 0	44T 0	44T 0	I89 0		
8. TIF revenue	19U 2,040,569	29U 6,130	39U 177,150	49U 0	49U 1,869,549	49U 0	49U 0	I89 93,623		
Other-Specify	19U	29U	39U	49U	49U	49U	49U	I89		
9. Corp Purpose	89,640,000	23,550,000	22,465,000	90,725,000	0	0	0	3,063,108		
Capital Loan Note	19U 240,000	29U	39U 240,000	49U 0	49U 0	49U 0	49U 0	I89 16,207		
HUD	19U 228,313	29U 0	39U 71,295	49U 157,018	49U 0	49U 0	49U 0	I89 15,069		
IDED	19U 255,430	29U 0	39U 0	49U 255,430	49U 0	49U 0	49U 0	I89 0		
Employees	19U 21,577	29U 0	39U 9,268	49U 12,309	49U 0	49U 0	49U 0	I89 559		
14.	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I89 0		
Total long-term debt	97,010,889	23,556,130	24,512,713	91,149,757	1,869,549	3,035,000	0	3,300,891		

B. Short-term debt

	Amount - Omit cents
Outstanding as of JULY 1, 2013	61V \$ 0
Outstanding as of JUNE 30, 2014	64V \$ 0

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation WEBSITE. 100% VAL BY INDIVIDUAL LEVY AUTHORITY

Actual valuation -- January 1, 2012

	Amount - Omit cents		
\$	3,764,031,184	x .05 = \$	188,201,559

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2014

Type of asset	Amount - Omit cents					Total (e)
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)		
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61			
	\$	\$	0	54,317,085	86,626,013	
	2,130,515	30,178,413				

REMARKS

This report is prepared using a modified cash basis (budgetary basis) and therefore, total cash and investments shown above of \$86,626,013 does not equal fund balance for all funds as reported on page one.

FORM F-66(IA-2) (6-11-2014)

Page 13